

Budget Amendment Summary September 2012

The following amendments accumulate to the net impact by fund.

Operating Fund

Revenue	\$1,190,471 net increase
Expenses	\$ 863,423 net increase
Change in fund balance	\$ 327,048 net increase

Debt Service Fund

Revenue	\$ 296,571 net increase
Expenses	\$ 0 net increase
Change in fund balance	\$ 296,571 net increase

Capital Projects Fund

Revenue	\$ 37,109 net increase
Expenses	\$ 367,175 net increase
Change in fund balance	\$ 330,066 net decrease

Grants and Donations Fund

Revenue	\$ 36,076 net increase
Expenses	\$ 36,076 net increase
Change in fund balance	\$ 0 net change

Revenue

1. Increase in foundation formula revenue due to increased summer school ADA and the impact it has in the formula calculation.
 - Incidental Fund \$198,324
 - Teachers Fund \$594,973
 - Total increase to operating budget of \$793,297
2. Increase in property tax revenue due to change in preliminary assessed valuation and final rate setting for 2012.
 - Incidental Fund \$763,363
 - Teachers Fund (\$446,602)
 - Capital Projects Fund \$37,109
 - Debt Service Fund \$296,571
 - Total increase of \$650,441

Salaries and Benefits (FTE) related amendments in operating budget

3. Move budget from service and supply to salaries and benefits for hiring of an Assistant Director of Security due to the fact the City is unable to provide the number of budgeted SROs. This money moves out of the SRO budget.
 - Increase Salaries by \$47,500
 - Increase Benefits by \$13,300 (insurance, retirement and FICA/Medicare)
 - Decrease SRO budget by \$60,800
 - Net budget impact \$0
4. Increase in operating revenue and operating expense for Data Analyst position added. This position will be partially funded by the United Way/STRIVE program.
 - Increase salary budget \$50,000
 - Increase benefits budget \$16,600 (insurances, retirement and FICA/Medicare)
 - Increase misc local revenue for United Way share \$30,000
 - Net impact to budget is an increase of \$36,600
5. Increase in operating budget to prepare for retirement of Director of Classified Personnel and reorganize Human Resources to address growing legal needs. This includes addition of salary and benefits to hire an Exec Director of HR (attorney) and have an overlapping time of an HR Associate to replace the Director of Classified Personnel. This may reduce the cost of legal expenses however we are not recommending a reduction in the budget at this time. The 2013-14 budget will be decreased by \$95,000 after retirement of the Director of Classified Personnel.
 - Increase in salaries of \$165,000
 - Increase in benefits of \$36,000
 - Total increase to the budget is \$201,000
6. Increase Playground Monitor and Crossing Guard salary budget to move them from salary grade 25 to grade 26. This will allow for the ability to pay regular employees an amount equal that of substitutes and increase commitment to regular daily positions.
 - Increase to salaries of \$6,000
 - Increase in benefits of \$500
 - Total increase to operating budget of \$6,500
7. Increase Teachers Fund salaries and benefits for addition of teachers and instructional aides due to class size. This allows for 7 elementary classroom teachers and 2 elementary instructional aides, .20 middle school math, 1 elementary fine arts teacher, and .50 secondary world language teachers. Each is assumed at an average cost of \$60,500 for salaries and benefits.
 - Increase in elementary instructional salaries of \$274,824
 - Increase in elementary instructional benefits of \$105,394
 - Increase in middle school instructional salaries of \$9,500
 - Increase in middle school instructional benefits of \$1,625
 - Increase in sr. high world language salaries of \$23,750
 - Increase in sr. high world language benefits of \$6,000

Total increase to operating budget of \$421,093

8. Increase in operating budget to improve an LPN position to a RN position shared by two elementary schools (BRE & Parkade).
 - Increase in nursing salaries of \$12,000
 - Increase in nursing benefits of \$1,750 (retirement and FICA/medicare)
 - Total increase to operating budget of \$13,750
9. Provide administrative support for the coordinator of transportation and use that support as backup for the reception desk at the Aslin Building. This change increases a part time staff FTE to full time and adds benefits to the position.
 - Increase in transportation salaries of \$6,250
 - Increase in transportation benefits of \$2,733
 - Increase in administration salaries of \$6,250
 - Increase in administration benefits of \$2,733
 - Increase in registrar benefits of \$2,734
 - Total increase to the operating budget is \$20,700
10. Net zero increase in operating fund for salaries and benefits of physics teacher to allow for physics teacher development program in partnership with UMC. UMC will fully fund the teacher position for 2012-2013.
 - Increase in salaries of \$34,353
 - Increase in benefits of \$12,350 (insurance, retirement, medicare)
 - Increase in donation revenue of \$46,703
 - Net impact to budget is \$0
11. Add Stipend for Jumpstart early childhood after school supervision at Field, Blue Ridge, Derby Ridge, West Boulevard and Parkade. This stipend is 50% funded by UMC.
 - Increase to salary budget \$6,400
 - Increase to benefits budget \$1,021
 - Increase to local revenue budget \$3,710
 - Net increase to budget of \$3,711
12. Net increase in operating fund for salaries and benefits and supplies for re-establishment of the CRIB program at DHS. A practical arts teaching position at DHS is being used to fund a significant portion of the program.
 - Increase in community service salaries \$48,481
 - Increase in community service benefits \$19,850
 - Increase in community service supplies \$7,000
 - Decrease practical arts teacher salaries \$(47,500)
 - Decrease practical arts teacher salaries \$(13,000)
 - Net impact to operating budget \$14,831
13. Net decrease in salaries and benefits to reduce teacher FTE and add 7 classroom fellows this year.

Decrease teacher fund salaries by \$234,990
Decrease teacher fund benefits by \$64,314
Increase operating fund service for fellow cost by \$134,200
Net impact to operating budget is a decrease of \$165,104

Service and Supply amendments to the operating budget

14. Increase incidental fund budget for special education budgets necessary for direct services to new students to the district. This increase supports QTS (transcription for non-signer) costs for a hearing impaired student and contracted nursing services for two students. Some of these costs will be recovered next year in high needs fund. Total increase to Incidental Fund service and supply budget is \$102,000.
15. Increase special education supply budget by \$2300 for snack needs of diabetic students.
16. Increase in operating budget for CACC Robotics Program to allow for partnership with UMC Engineering School to support after school programming. Increase is \$5,000 for services.
17. Increase budget for classroom & curriculum supplies to start up 7 new elementary classrooms.
 - Increase in elementary instructional budget \$17,500
 - Increase in math curriculum budgets \$17,500
 - Increase in science curriculum budgets \$17,500
 - Increase in social studies curriculum budgets \$7,000
 - Total increase to operating budget of \$59,500
18. Increase Alpha Hart Lewis administrative budget by \$4,700 to allow for purchase of technology for expanded leadership team this year.
19. Correction to original budget for STEM school (Benton) curricular supplies for elementary STEM program. Budget line was not entered. This is an increase to supplies of \$2,910.
20. Increase in property and liability insurance budget of \$100,000 based on industry trends in rates for large volume customers and particularly schools and public entities.
21. Increase in personal finance operating budget of \$2,000 to support dual credit program for sr. high students.

Interfund Transfers

22. Decrease transfer from incidental to teachers fund by \$83,371.

Grants and Donations Fund amendments

23. Creation of Benton School UMC grant writing partnership in the Grants and Donations Fund to fund a temporary grant writer fully funded by UMC.

Increase in salaries of \$2,051

Increase in benefits of \$350

Increase in donation revenue of \$2,401

Net impact to budget \$0

24. Creation of Grant School Montessori program budget in the Grants and Donations Fund for one teacher and one playground monitor.

Increase in salaries of \$29,275

Increase in benefits of \$4,400

Increase in local revenue of \$33,675

Net impact to budget \$0

Capital Projects Fund amendments

25. Increase in the capital projects fund budget for new projects added this summer

Vehicle for new Assistant Director of Security \$20,000

Design work for post HVAC work at Lee & Ridgeway \$7,500

Rollover of St. Charles Road project from prior year \$87,075

Bus barn design project rollover from prior year \$3,200

OJHS design work for new heating and cooling control systems \$50,000

Two Mile Prairie roofing project \$125,000

West Jr High track and field project rollover from prior year \$58,000

BPlus project completion rollover from prior year \$16,400

Total increase to capital projects of \$367,175

**Columbia School District
Budget Amendment #1
2012-2013**

Operating Fund

	Sep-12		
<u>REVENUES:</u>	<u>2012-2013 BUDGET</u>	<u>PROPOSED AMENDMENTS</u>	<u>AMENDED 2012-2013 BUDGET</u>
LOCAL	\$ 41,907,304	\$ 793,363	\$ 42,700,667
INTERMEDIATE	\$ 799,858	\$ -	\$ 799,858
STATE	\$ 16,473,000	\$ 198,324	\$ 16,671,324
FEDERAL	\$ 3,705,386	\$ -	\$ 3,705,386
OTHER SOURCES	\$ 33,500	\$ -	\$ 33,500
BONDS SOLD	\$ -	\$ -	\$ -
 TOTAL REVENUES	 \$ 62,919,048	 \$ 991,687	 \$ 63,910,735
 <u>EXPENDITURES:</u>			
SALARIES	\$ 20,079,330	\$ 293,000	\$ 20,372,330
BENEFITS	\$ 6,943,055	\$ 96,200	\$ 7,039,255
SERVICES/SUPPLIES	\$ 32,426,138	\$ 358,810	\$ 32,784,948
CAPITAL OUTLAY		\$ -	\$ -
DEBT SERVICE		\$ -	\$ -
OTHER USES	\$ -	\$ -	\$ -
 TOTAL EXPENDITURES	 \$ 59,448,523	 \$ 748,010	 \$ 60,196,533
 Interfund Transfers	 \$ (2,221,390)	 \$ 83,371	 \$ (2,138,019)
 EXCESS / (DEFICIT) REVENUES OVER EXPENDITURES	 \$ 1,249,135	 \$ 327,048	 \$ 1,576,183

**Columbia School District
Budget Amendment #1
2012-2013**

Operating Fund

Revenues:

\$ 763,363	Increase in property tax revenue due to change in prelim av and collection rate
\$ 30,000	Add revenue from United Way for partial funding of Data Analyst
\$ 793,363	Total Local Revenues
\$ -	Total Intermediate Revenues
\$ 198,324	Increase in foundation formula due to summer school ADA impact
\$ 198,324	Total State Revenues
\$ -	Total Federal Revenue
\$ -	Total Other Revenue
\$ 991,687	Total Revenues

Expenditures:

\$ 47,500	Increase for Asst Director of Safety & Security
\$ 50,000	Increase for Data Analyst position partially funded by United Way
\$ 165,000	Increase for Exec Director of HR and HR Generalist
\$ 6,000	Increase Playground Monitor and Crossing Guard salary to move to grade 26
\$ 12,000	Improve LPN position to RN
\$ 12,500	Add part time transportation support staff (\$6,250) and part time receptionist staff (\$6,250)
\$ 48,451	Add 2 FTE for CRIB Program at DHS
\$ 293,000	Total Salaries
\$ 13,300	Increase for Asst Director of Safety & Security
\$ 16,600	Increase for Data Analyst position partially funded by United Way
\$ 36,000	Increase for Exec Director of HR and HR Generalist
\$ 500	Increase Playground Monitor and Crossing Guard benefits to move to grade 26
\$ 1,750	Improve LPN position to RN
\$ 8,200	Add part time transportation support staff (\$2,733), receptionist staff (\$2,733) and registrar staff (\$2,734)
\$ 19,850	Add 2 FTE for CRIB Program at DHS
\$ 96,200	Total Benefits
\$ (60,800)	Reduce SRO budget to support Asst Director of Safety & Security
\$ 134,200	Increase Fellow fee budget for 7 additional fellows
\$ 7,000	Add supply budget for DHS CRIB program
\$ 102,000	Increase special education service and supply budget for direct services for new students
\$ 2,300	Increase special education supply budget for diabetic student snack requirements (all schools)
\$ 5,000	Increase CACC instructional budget for UMC support of Robotics program (service)
\$ 17,500	Increase elementary instructional budget for supplies to open new classrooms
\$ 17,500	Increase elementary math instructional budget for supplies to open new classrooms
\$ 17,500	Increase elementary science instructional budget for supplies to open new classrooms
\$ 7,000	Increase elementary social studies instructional budget for supplies to open new classrooms
\$ 4,700	Increase AHL administrative budget for technology purchases
\$ 2,910	Add Benton STEM class supply budget
\$ 100,000	Increase property and liability insurance budget due to industry rate increases
\$ 2,000	Increase secondary practical arts budget to support dual credit personal finance for high school students
\$ 358,810	Total Services/Supplies

**Columbia School District
Budget Amendment #1
2012-2013**

\$	-	Total Other Uses
\$	748,010	Total Expenditures
\$	83,371	Decrease transfer to Teacher's Fund
\$	83,371	Net change in interfund transfer
\$	327,048	Increase in Net Income over Expense

**Columbia School District
Budget Amendment #1
2012-2013**

Teachers Fund

	September-12		
	2012-2013 BUDGET	PROPOSED AMENDMENTS	AMENDED 2012-2013 BUDGET
REVENUES:			
LOCAL	\$ 63,254,357	\$ (396,189)	\$ 62,858,168
INTERMEDIATE	\$ 630,370	\$ -	\$ 630,370
STATE	\$ 36,880,915	\$ 594,973	\$ 37,475,888
FEDERAL	\$ 5,192,300	\$ -	\$ 5,192,300
OTHER SOURCES	\$ 223,500	\$ -	\$ 223,500
BONDS SOLD	\$ -	\$ -	\$ -
 TOTAL REVENUES	 \$ 106,181,442	 \$ 198,784	 \$ 106,380,226
 EXPENDITURES:			
SALARIES	\$ 83,482,242	\$ 66,337	\$ 83,548,579
BENEFITS	\$ 23,813,215	\$ 49,076	\$ 23,862,291
SERVICES/SUPPLIES	\$ 400,000	\$ -	\$ 400,000
CAPITAL OUTLAY		\$ -	\$ -
OTHER USES	\$ -	\$ -	\$ -
 TOTAL EXPENDITURES	 \$ 107,695,457	 \$ 115,413	 \$ 107,810,870
 Interfund Transfers	 \$ 1,514,015	 \$ (83,371)	 \$ 1,430,644
 EXCESS / (DEFICIT) REVENUES OVER EXPENDITURES	 \$ -	 \$ -	 \$ -

**Columbia School District
Budget Amendment #1
2012-2013**

Teachers Fund

Revenues:

\$	46,703	UMC funding of physics teacher training program
\$	3,710	UMC funding of 50% of Jump Start Supervision
\$	(446,602)	Increase in property tax revenue due to change in prelim av and collection rate
\$	(396,189)	Total Local Revenues

\$ - **Total Intermediate Revenues**

\$	594,973	Increase in foundation formula due to summer school ADA impact
\$	594,973	Total State Revenues

\$ - **Total Federal Revenue**

\$ **198,784** **Total Revenues**

Expenditures:

\$	274,824	Increase elementary teacher salary for class size reduction hires
\$	9,500	Increase middle school math teacher salary for .20 FTE at SMS
\$	23,750	Increase sr. high world language salary for .50 FTE at
\$	6,400	Add stipend for JumpStart EC after school supervision at various locations (50% funded by UMC)
\$	(47,500)	Reduce 1 Practical Arts FTE at DHS
\$	34,353	Add physics teacher salary at JJHS to support UMC funded program for physics teacher training
\$	(234,990)	Reduce teacher salaries for use of 7 additional fellows
\$	66,337	Total Salaries

\$	105,394	Increase elementary teacher salary for class size reduction hires
\$	1,625	Increase middle school math teacher salary for .20 FTE at SMS
\$	6,000	Increase sr. high world language salary for .50 FTE at
\$	1,021	Add stipend for JumpStart EC after school supervision at various locations (50% funded by UMC)
\$	(13,000)	Reduce 1 Practical Arts FTE at DHS
\$	12,350	Add physics teacher benefits at JJHS to support UMC funded program for physics teacher training
\$	(64,314)	Reduce teacher salaries for use of 7 additional fellows
\$	49,076	Total Benefits

\$ **115,413** **Total Expenditures**

\$	(83,371)	Change in transfer from operating fund
\$	-	Increase in Income over Expense

**Columbia School District
Budget Amendment #1
2012-2013**

Debt Service Fund

		Sep-12	
	2012-2013 BUDGET	PROPOSED AMENDMENTS	AMENDED 2012-2013 BUDGET
REVENUES:			
LOCAL	\$ 19,288,985	\$ 296,571	\$ 19,585,556
INTERMEDIATE	\$ 252,571	\$ -	\$ 252,571
STATE	\$ 1,543,154	\$ -	\$ 1,543,154
FEDERAL	\$ -	\$ -	\$ -
OTHER SOURCES	\$ -	\$ -	\$ -
BONDS SOLD	\$ -	\$ -	\$ -
 TOTAL REVENUES	 \$ 21,084,710	 \$ 296,571	 \$ 21,381,281
 EXPENDITURES:			
SALARIES	\$ -	\$ -	\$ -
BENEFITS	\$ -	\$ -	\$ -
SERVICES/SUPPLIES	\$ -	\$ -	\$ -
DEBT SERVICES	\$ 38,115,238	\$ -	\$ 38,115,238
OTHER USES	\$ -	\$ -	\$ -
 TOTAL EXPENDITURES	 \$ 38,115,238	 \$ -	 \$ 38,115,238
 EXCESS / (DEFICIT) REVENUES OVER EXPENDITURES	 \$ (17,030,528)	 \$ 296,571	 \$ (16,733,957)

**Columbia School District
Budget Amendment #1
2012-2013**

Debt Services Fund

Revenues:

\$	<u>296,571</u>	Increase in property tax revenue due to change in prelim av and collection rate
\$	296,571	Total Local Revenues
\$	-	Total Intermediate Revenues
\$	-	Total State Revenues
\$	-	Total Other Sources
\$	-	Total Bonds Sold
\$	296,571	Total Revenues

Expenditures:

\$	-	Debt Services
\$	-	Total Expenditures
\$	296,571	Increase in Net Income over Expense

**Columbia School District
Budget Amendment #1
2012-2013**

Capital Projects Fund

		Sep-12	
	2012-2013	PROPOSED	AMENDED
<u>REVENUES:</u>	<u>BUDGET</u>	<u>AMENDMENTS</u>	<u>2012-2013 BUDGET</u>
LOCAL	\$ 4,070,110	\$ 37,109	\$ 4,107,219
INTERMEDIATE	\$ 10,135	\$ -	\$ 10,135
STATE	\$ 99,000	\$ -	\$ 99,000
FEDERAL	\$ 120,651	\$ -	\$ 120,651
OTHER SOURCES	\$ -	\$ -	\$ -
BONDS SOLD	\$ -	\$ -	\$ -
 TOTAL REVENUES	 \$ 4,299,896	 \$ 37,109	 \$ 4,337,005
 <u>EXPENDITURES:</u>			
SALARIES	\$ -	\$ -	\$ -
BENEFITS	\$ -	\$ -	\$ -
SERVICES/SUPPLIES	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 45,691,602	\$ 367,175	\$ 46,058,777
OTHER USES	\$ -	\$ -	\$ -
 TOTAL EXPENDITURES	 \$ 45,691,602	 \$ 367,175	 \$ 46,058,777
 Interfund Transfers	 \$ 707,375	 \$ -	 \$ 707,375
 EXCESS / (DEFICIT) REVENUES OVER EXPENDITURES	 \$ (40,684,331)	 \$ (330,066)	 \$ (41,014,397)

**Columbia School District
Budget Amendment #1
2012-2013**

Capital Projects Fund

Revenues:

\$	37,109	Increase in property tax revenue due to change in prelim av and collection rate
\$	37,109	Total Local Revenues
\$	-	Total Intermediate Revenues
\$	-	Total State Revenue
\$	-	Total Other Sources
\$	-	Total Bonds Sold
\$	37,109	Total Revenues

Expenditures:

\$	-	Other Uses - Debt Services
\$	20,000	Increase for vehicle for Asst Director of Safety & Security
\$	87,075	St. Charles Road Project rollover of project originally budgeted to be completed by 06/30/2012
\$	7,500	Lee & Rideway Elementary design work for post HVAC improvements
\$	3,200	Bus barn design improvement work rollover of project originally budgeted to be completed by 06/30/2012
\$	50,000	OJHS design work for new heating and cooling control systems
\$	125,000	Two Mile Prarie roofing project
\$	58,000	West Jr High track and field rollover of project originally budgeted to be completed by 06/30/2012
\$	16,400	Bplus project completion rollover from prior year originally budgeted to be completed by 06/30/2012
\$	367,175	Total Capital Outlay
\$	367,175	Total Expenditures
\$	-	Total Transfers
\$	(330,066)	Increase in Net Income over Expense

**Columbia School District
Budget Amendment #1
2012-2013**

Grants Fund

	Sep-12		
	2012-2013 BUDGET	PROPOSED AMENDMENTS	AMENDED 2012-2013 BUDGET
REVENUES:			
LOCAL	\$ 1,254,190	\$ 36,076	\$ 1,290,266
INTERMEDIATE	\$ -	\$ -	\$ -
STATE	\$ 317,025	\$ -	\$ 317,025
FEDERAL	\$ 775,597	\$ -	\$ 775,597
OTHER SOURCES	\$ -	\$ -	\$ -
BONDS SOLD	\$ -	\$ -	\$ -
 TOTAL REVENUES	 \$ 2,346,812	 \$ 36,076	 \$ 2,382,888
 EXPENDITURES:			
SALARIES	\$ 868,264	\$ 31,326	\$ 899,590
BENEFITS	\$ 268,633	\$ 4,750	\$ 273,383
SERVICES/SUPPLIES	\$ 1,189,915	\$ -	\$ 1,189,915
CAPITAL OUTLAY	\$ 20,000	\$ -	\$ 20,000
OTHER USES	\$ -	\$ -	\$ -
 TOTAL EXPENDITURES	 \$ 2,346,812	 \$ 36,076	 \$ 2,382,888
 EXCESS / (DEFICIT) REVENUES OVER EXPENDITURES	 \$ -	 \$ -	 \$ -

**Columbia School District
Budget Amendment #1
2012-2013**

Grants and Donations Fund

Revenues:

\$	33,675	Rollins Reading funding of Grant Montessori School program
\$	<u>2,401</u>	UMC funding of Benton STEM School grant writer
\$	36,076	Total Local Revenues

\$	-	Total State Revenues
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\$	-	Total Federal Revenue
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\$	36,076	Total Revenues
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Expenditures:

\$	29,275	Grant Montessori School program salaries
\$	<u>2,051</u>	Add Benton STEM School grant writer
\$	31,326	Total Salaries

\$	4,400	Grant Montessori School program benefits
\$	<u>350</u>	Add Benton STEM School grant writer
\$	4,750	Total Benefits

\$	-	Total Services/Supplies
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\$	-	Total Capital Outlay
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\$	36,076	Total Expenditures
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\$	-	Increase (Decrease) in revenue over expenditures
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